



Economic and Social Council

Distr.: Limited
13 September 2018

Original: English

For decision

United Nations Children's Fund

Executive Board

Second regular session 2018

12–14 September 2018

Agenda item 8

Draft decision submitted to the Executive Board

Evaluation reports and management responses

The Executive Board

Takes note of the evaluation of the UNICEF Level 3 response to the cholera epidemic in Yemen: crisis within a crisis, its executive summary (E/ICEF/2018/21) and its management response (E/ICEF/2018/22).

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Agenda item 9

Draft decision submitted to the Executive Board

UNICEF Strategic Plan: updated financial estimates, 2018–2021

The Executive Board

1. *Takes note* of the planned financial estimates for the period 2018–2021 as contained in document E/ICEF/2018/AB/L.4 as a flexible framework for supporting UNICEF programmes;
2. *Approves* the integrated resources framework of planned financial estimates for the period 2018–2021 and approves the preparation of country programme expenditure submissions to the Executive Board of up to \$710 million from regular resources in 2019, subject to the availability of resources and the continued validity of these planned financial estimates;
3. *Encourages* future financial planning documents to continue to include a separate budget item for both the Office of Internal Audit and Investigations and the Evaluation Office, in line with Executive Board decisions 2017/10, paragraph 14 and 2017/14, paragraph 9 (d);
4. *Requests* UNICEF to provide annual updates to the Executive Board on the progress of funding its reserves for staff liabilities.





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Agenda item 10

Draft decision submitted to the Executive Board

Private Fundraising and Partnerships: financial report for the year ended 31 December 2017

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2017 (E/ICEF/2018/AB/L.5);
2. *Recognizes* the funding model of UNICEF, which relies on significant contributions from the private sector;
3. *Requests* UNICEF to present the performance of the National Committees and field offices separately, both with and without structured fundraising activities, in future financial reports;
4. *Also requests* UNICEF to provide in its report presented at the 2019 second regular session, and in regard to its non-financial engagement with the business sector, its strategy for scaling up current results and the result of its collaboration with the other United Nations agencies;
5. *Encourages* UNICEF to allocate adequate resources to provide robust support to its regional and country offices for its non-financial engagement with the business sector.



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Agenda item 11

Draft decision submitted to the Executive Board**Joint report on cost recovery***The Executive Board*

1. *Recalls* Executive Board decision 2013/5, which endorsed the current harmonized cost-recovery policy, and in this regard recognizes and welcomes the efforts of UNICEF, together with the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), in implementing the policy;

2. *Also recalls* Executive Board decisions 2017/7 and 2017/14, in which the Executive Board directed the agencies to implement the cost-recovery policy and ensure full cost recovery proportionally from regular and other resources funding sources, and provide incentives to increase regular resources funding;

3. *Takes note* of the report DP/FPA/ICEF-UNW/2018/1 and the two proposals for the recovery of indirect costs presented therein;

4. *Notes* paragraph 28 (d) of General Assembly resolution 72/279, which calls for a further harmonization of cost recovery by individual United Nations development system entities, and in this regard commends UNDP, UNFPA, UNICEF and UN-Women for their harmonized cost-recovery framework and encourages them to work with other entities of the United Nations development system, after due consideration by their respective governing bodies, to adopt a harmonized cost-recovery framework;

5. *Requests* UNICEF, together with UNDP, UNFPA and UN-Women, to jointly review existing cost definitions and classifications of activities and associated costs, with a view to further harmonize their approaches by determining common definitions of cost categories and corresponding activities and functions at a granular level, while taking into account the different business models of the individual agencies, which allows for a full understanding of each categories' composition, options for possible alignment of similar functions to the same cost classifications across agencies, and continues to provide a basis for comparisons among organizations as well as alignment



with the strategic plans of the organizations, to be presented to the Executive Board for decision at its second regular session in 2019;

6. *Reaffirms*, in this regard, the harmonized cost-recovery policy endorsed by the Executive Board in its decision 2013/5, and requests UNICEF, together with UNDP, UNFPA and UN-Women, to present a preliminary comprehensive proposal on the cost-recovery policy for consideration by the Executive Board at its first regular session in 2020, with a view to present a final comprehensive proposal for decision of the Executive Board at its second regular session in 2020;

7. *Requests* UNICEF, together with UNDP, UNFPA and UN-Women, to reduce the granting of waivers lowering the agreed cost-recovery rates and to provide an update on the steps taken in this regard, including on the application of waivers across their organizations, to the Executive Board at its annual session in 2019;

8. *Also requests* UNICEF, together with UNDP, UNFPA and UN-Women, to review in a comprehensive manner cost-recovery rates, as part of the comprehensive proposal;

9. *Further requests* UNICEF, together with UNDP, UNFPA and UN-Women, to present an assessment of the reasons why full cost recovery is not currently being achieved, as part of the comprehensive proposal.